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IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF OREGON

In re

Sunshine Dairy Foods Management, LLC,  
Debtor,

Case No.: 18-31644-pcm11

Chapter 11

**MULTNOMAH COUNTY'S  
OBJECTION AND RESPONSE TO  
NOTICE OF INTENT TO SELL**

1. Multnomah County is in receipt of Debtor Karamanos Holdings, Inc.'s ("KHI" or "Debtor") Notice of Intent to Sell Property, Compensate Broker, and/or Pay Any Secured Creditor's Fees and Costs; Motion for Authority to Sell Property Free and Clear of Liens; and Notice of Hearing, Doc. 607, filed on 12/17/18.

2. Multnomah County has a limited objection to the sale or auction of the assets described in the above referenced Doc. 607, as it appears from the notice that Multnomah County is not listed as a secured creditor for unpaid property taxes due to date. To the extent that

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the County's ad valorem taxes are paid or accounted for payment from the sale, Multnomah County's objection would be withdrawn.

3. Multnomah County filed proof of claim #40 (**Sunshine Dairy Foods Management, LLC**) in the amount of \$28,860.54 for real property located at 915 NE 21<sup>st</sup> Avenue, Portland, OR 97232, and personal properties located at 801 NE 21<sup>ST</sup> Avenue, Portland, OR 97232., 8440 WI/NE Halsey ST., Portland, OR 97220. Additionally, Multnomah County filed proof of claim #3 (**Karamanos Holding, Inc.**) in the amount of \$74,032.62 for real property located at 8440 NE Halsey Street, Portland, OR 97220, 801 WI/NE 21<sup>st</sup> Avenue, Portland, OR 97232, and personal properties located at 8440 NE Halsey Street, Portland, OR 97220., 801 WI/NE 21<sup>st</sup> Ave., Portland, OR 97232.

4. Said indebtedness is for taxes duly and regularly assessed against real and/or personal property owned by debtor.

5. As of 1/15/19, the amount of real property taxes owed for the property located at 801 NE 21<sup>st</sup> Ave, Portland, OR 97232 is \$117,474.87, with interest accruing at the statutory rate of 16 percent per annum.

6. The total amount of taxes owed by Sunshine/Karamanos properties is \$154,747.52, through 1/15/19.

7. All personal property not exempt from ad valorem tax or subject to special assessment shall be valued at 100% of its real market value as of January 1 and shall be assessed as provided in ORS 308.146. The assessment year beginning January 1 corresponds to the tax year beginning July 1 of the same calendar year.

8. Taxable personal property that is removed from the county which it is assessed, or is sold or otherwise transferred to another owner, on or after January 1 and before July 1 of the

assessment year; taxes on the removed, sold or transferred personal property shall be a lien on the personal property that attaches as of the day preceding the date of removal, sale or transfer per ORS 311.405(5)(a).

9. Debtor's obligation to the county for ad valorem taxes is automatically secured by a first priority lien against debtor's real & personal property. Such liens are superior to, and have priority over all other liens, judgments, mortgages security interests or encumbrances on the property without regard to date creation, filing or recording as provided in ORS. 311.405 (9) (a).

10. For the reasons set out above, Multnomah County respectfully requests the Court not to grant Debtor's motion without the stipulation that the total tax amount due is impressed as a lien on the proceeds of sale and Multnomah County is paid in full.

DATED this 26<sup>th</sup> day of December, 2018.

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

/s/ Carlos A. Rasch

Carlos A. Rasch, OSB No. 072179

Assistant County Attorney

*Of Attorneys for Creditor Multnomah County*

CERTIFICATE OF SERVICE

I hereby certify that I served the foregoing **MULTNOMAH COUNTY'S OBJECTION AND RESPONSE TO NOTICE OF INTENT TO SELL** on December 26, 2018, to the following persons by the mailing methods indicated:

Debtor's Attorney by ECF only

US Trustee, by ECF only

DATED this 26<sup>th</sup> day of December, 2018.

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

/s/ Carlos A. Rasch

Carlos A. Rasch, OSB No. 072179

Assistant County Attorney

*Of Attorneys for Creditor Multnomah County*